



Docket No.: 20107/1200838-US1
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Earl Rotman et al.

Application No.: 10/709,329

Confirmation No.: 3328

Filed: April 28, 2004

Art Unit: 3624

For: SYSTEM AND METHOD FOR CREATING
TRADEABLE FINANCIAL UNITS

Examiner: Not Yet Assigned

SUPPLEMENTAL INFORMATION DISCLOSURE STATEMENT (IDS)

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In order to comply with 37 C.F.R. §§ 1.97 and 1.98, attached hereto is a copy of Form SB/08 and copies of the documents listed thereon. Applicants respectfully request that the information set forth in this statement and in the listed documents be considered during the pendency of the above-identified application, and any other application relying on the filing date of the above-identified application or cross-referencing it as a related application.

In accordance with MPEP Sections 609 and 707.05(b), it is requested that each document cited (including any cited in Applicants' Specification which is not repeated on the attached Form SB/08) be given thorough consideration and that it be cited of record in the prosecution history of the present application by initialing Form SB/08 next to the document. Such initialing is requested even if the Examiner does not consider a cited document to be sufficiently pertinent to use in a rejection, or otherwise does not consider it to be prior art for any reason, or even if the Examiner does not believe that the guidelines for citation have been fully

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complied with. This is requested so that each document becomes listed on the face of the patent issuing on the present application.

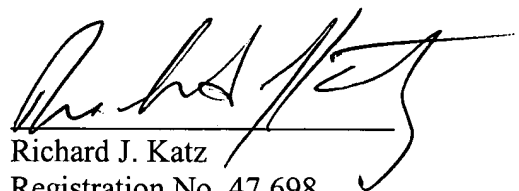
This Information Disclosure Statement should be considered, in accordance with 37 C.F.R. § 1.97, because it is being submitted before a first action on the merits has been mailed and, thus, no fee is due. However, the Commissioner is hereby authorized to charge any fees deemed required in connection with this Petition or to credit any overpayment to Deposit Account No. 04-0100.

The present Information Disclosure Statement is being submitted in compliance with 37 C.F.R. § 1.56, but the citation of any document is not to be construed as an admission that such document is necessarily relevant or prior art. No representation is intended that the cited documents represent the results of a complete search, and it is anticipated that the Examiner, in the normal course of examination, will make an independent search and will determine the best prior art consistent with 37 C.F.R. § 1.104(a) and in the course of each search, will review for relevance every document cited on the attached form even if not initialed. In accordance with the OG Notice: August 5, 2003, copies of any cited U.S. Patent or U.S. Patent Published Application do not accompany this paper. Copies of cited non-patent literature does accompany this paper.

Early and favorable consideration is earnestly solicited.

Respectfully submitted,

Dated: May 6, 2004



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PTO FORM SB/08 with 9 references;
Supplemental Information Disclosure Statement (2 pages); and
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PTO/SB/08a/b (08-03)

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Substitute for form 1449A/B/PTO INFORMATION DISCLOSURE STATEMENT BY APPLICANT (Use as many sheets as necessary)				Complete if Known	
				Application Number	10/709,329-Conf. #3328
				Filing Date	April 28, 2004
				First Named Inventor	Earl Rotman
				Art Unit	3624
				Examiner Name	Not Yet Assigned
Sheet	1	of	1	Attorney Docket Number	20107/1200838-US1

U.S. PATENT DOCUMENTS					
Examiner Initials*	Cite No. ¹	Document Number	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear
		Number-Kind Code ² (if known)			
	AA	US-2002/0019793 A1	02/14/02	Nicholas Frattalone	
	AB	US-2003/0028467 A1	02/06/03	Jeffrey A. Sanborn	

FOREIGN PATENT DOCUMENTS						
Examiner Initials*	Cite No. ¹	Foreign Patent Document	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear	T ⁶
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NON PATENT LITERATURE DOCUMENTS			
Examiner Initials*	Cite No. ¹	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T ²
	CA	Rosie Shepperd, Latin America - Cloud over Latin equity plans, <i>Euroweek</i> , April 1994, pages 24, 26	
	CB	Steven W. Burge, Mix and Match Plans to Finance Leveraged Build-Ups, <i>Mergers & Acquisitions</i> , Nov./Dec. 1994, pages 31-35	
	CC	William M. Gentry et al., Frictions and Tax-Motivated Hedging: An Empirical Exploration of Publicly-Traded Exchangeable Securities, <i>National Tax Journal</i> , March 2003, Vol. LVI, No. 1, Part 2, pages 167-195	
	CD	Neil Freeman, Mezzanine Finance For Health Care Companies: Bridging The Gap Between Debt and Equity, <i>Commercial Lending Review</i> , Summer 1998, pages 21-24	
	CE	PR Newswire Association LLC, Today's News, CIBC World markets Launches Income Deposit Securities on Amex; http://www.prnewswire.com/cgi-bin/stories.pl?acct=104&story=/www/story/12-05-200 ; Last visited 12/09/03; 2 pages	
	CF	Britt Erica Tunick, Street Eagerly Awaits CIBC's Hybrid IPO, <i>Investment Dealer's Digest-The News Magazine of the Financial Community</i> , November 17, 2003	
	CG	Andrew Willis, CIBC World unveils case study for U.S. investment dealers; http://www.theglobeandmail.com/servlet/ArticleNews/TPPrint/LAC20031205/RWILL05/TP... ; last visited 2/5/03; 2 pages	
	CH	Financial Post, Spinning wealth: Issuers and their underwriters entered previously uncharted territory to attract billions in financing; http://www.dialogweb.com/cgi/dwclient ; last visited 3/23/04; 3 pages	

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